

FYTD 2022 - Q2 Internal Control Metrics

■ = better than University average
↑ = Current year has improved from FY21

■ = at University average
- = Current year is the same as FY21

■ = worse than University average
↓ = Current year is worse than FY21

Certifying Unit	PCards						Retro Pay Adjustments			Credit Card	
	Underutilized		B/W FY21	No Activity		B/W FY21	Total \$ Xfrd > 90 Days		B/W FY21	PCI Status	B/W FY21
	#	%		#	%		\$ (in 000's)	%			
A. Taubman College of Arch. and Urban Plan.	2	5.0%	↑	4	10.0%	↓	\$12.6	0.2%	↑	C	↑
Athletics	10	7.2%	↓	6	4.3%	↑	\$2.4	0.0%	↑	E	-
Audit Services	0	0.0%	-	0	0.0%	-	\$0.0	0.0%	-	n/a	n/a
College of Engineering	8	2.3%	↑	32	9.1%	↑	\$1,778.9	1.5%	-	E	↑
College of Literature, Science & Arts	8	2.2%	↑	43	12.0%	↑	\$1,347.0	0.8%	-	E/I	-
College of Pharmacy	1	5.3%	↓	1	5.3%	↓	\$117.9	1.2%	↑	C	-
Division of Public Safety & Security	2	13.3%	↓	0	0.0%	↑	\$2.6	0.0%	↑	C	↑
Exec VP for Medical Affairs Shared Services	17	12.1%	↓	24	17.1%	↑	\$134.3	0.1%	-	C	↑
Executive Vice President for Academic Affairs	10	6.3%	↑	14	8.8%	↑	\$386.4	1.2%	↑	C	-
Facilities and Operations	2	6.1%	↑	6	18.2%	-	\$77.2	0.1%	-	C	↑
Finance	0	0.0%	↑	1	5.3%	↑	\$11.3	0.1%	-	C	↑
Ford School of Public Policy	0	0.0%	-	5	18.5%	↓	\$97.5	1.3%	-	n/a	n/a
Institute for Social Research	2	1.8%	↓	8	7.1%	↑	\$72.3	0.2%	↑	E	-
Institute of Continuing Legal Education	0	0.0%	-	0	0.0%	-	\$0.0	0.0%	-	C	-
Investments Office	0	0.0%	-	0	0.0%	↑	\$0.0	0.0%	-	n/a	n/a
Law School	2	2.4%	↓	1	1.2%	↑	\$22.7	0.1%	↓	C	-
Life Sciences Institute	1	2.9%	-	2	5.7%	↑	\$150.2	1.9%	↑	C	↑
Medical School	166	15.8%	↑	69	6.6%	↑	\$10,715.4	2.0%	↑	E	↑
Michigan Health Corporation	0	0.0%	-	0	0.0%	-	\$0.0	0.0%	-	n/a	n/a
Office of Student Publications	0	0.0%	-	0	0.0%	-	\$0.0	0.0%	-	C	-
Rackham Graduate School	0	0.0%	-	2	7.4%	↑	\$26.0	0.4%	↓	C	↑
Ross School of Business	14	5.4%	↓	26	10.1%	↑	\$244.2	0.5%	↑	C	-
School for Environment and Sustainability	0	0.0%	↑	8	15.4%	↓	\$28.5	0.3%	↑	C	-
School of Dentistry	0	0.0%	↑	3	3.2%	↑	\$413.1	2.0%	↑	I	↑
School of Education	4	6.5%	↓	6	9.7%	↑	\$234.8	2.3%	↑	C	-
School of Information	2	5.3%	↓	3	7.9%	↑	\$134.7	1.1%	↓	C	-
School of Kinesiology	0	0.0%	↑	1	4.0%	↑	\$0.0	0.0%	↑	C	-
School of Music, Theatre and Dance	6	10.0%	↓	2	3.3%	↑	\$53.9	0.4%	↓	C	-
School of Nursing	2	6.3%	↑	3	9.4%	↑	\$142.5	1.2%	↑	C	-
School of Public Health	0	0.0%	↑	11	7.4%	↑	\$723.6	2.1%	↓	C	↑
School of Social Work	0	0.0%	-	0	0.0%	-	\$177.9	1.8%	↑	C	-
Shared Services Center	0	0.0%	-	0	0.0%	-	\$219.5	3.2%	↑	C	-
Stamps School of Art and Design	4	7.1%	↑	5	8.9%	↓	\$0.1	0.0%	↑	n/a	n/a
U-M Office of Research	2	3.5%	↓	19	33.3%	↓	\$115.2	0.8%	↑	C	-
University Human Resources	3	7.5%	↑	4	10.0%	↑	\$0.0	0.0%	↑	C	-
University Libraries	3	4.3%	↑	17	24.3%	↑	\$66.7	0.4%	↑	E	-
University of Michigan - Dearborn	6	3.2%	↓	21	11.1%	↑	\$1,283.7	3.1%	↑	E	-
University of Michigan - Flint	0	0.0%	↑	16	12.2%	↑	\$197.2	0.6%	↑	C	↑
University of Michigan Health System	34	9.1%	↑	38	10.2%	↑	\$1,480.5	0.2%	-	N/E/I	↓
Vice President and General Counsel	0	0.0%	-	1	11.1%	↓	\$0.0	0.0%	-	n/a	n/a
Vice President and Secretary of the University	1	33.3%	↓	0	0.0%	-	\$0.0	0.0%	-	n/a	n/a
Vice President for Communications	4	12.5%	↓	2	6.3%	-	\$9.4	0.1%	↑	C	↑
Vice President for Development	12	12.6%	↓	12	12.6%	↑	\$0.0	0.0%	-	C	-
Vice President for Government Relations	0	0.0%	-	2	10.5%	↑	\$11.4	0.7%	↓	C	-
Vice President for Information Technology	1	5.0%	↑	2	10.0%	↑	\$10.2	0.0%	↑	C	↑
Vice President for Student Life	3	2.0%	↓	26	17.7%	↑	\$33.9	0.1%	↑	I	↑
University Total/Average	332	7.1%	↑	446	9.6%	↑	\$20,535.6	0.9%	↑	29	↑

FYTD 2022 - Q2 Internal Control Assumptions

R/Y/G Criteria

PCard: Underutilized Cards

- Based on spending from 01/01/2021 - 12/31/2021, as of January 07, 2022
- Definition: credit limit \geq \$10,000 and max monthly spend is $<$ 50% of credit limit, PCard is open for at least 6 months
- Number of underutilized P-Cards as a % of total number of P-Cards open for at least 6 months
- University average is 7.1%

R >9.6%
 4.6% \leq **Y** \leq 9.6%
G < 4.6%

PCard: No Activity

- Based on spending from 01/01/2021 - 12/31/2021, as of January 07, 2022
- Definition: PCard open for at least 6 months and no activity, regardless of credit limit
- Number of PCards with no activity as a % of total number of P-Cards open at least 6 months
- University average is 9.6%

R > 12.1%
 7.1% \leq **Y** \leq 12.1%
G < 7.1%

Retro Pay: Dollars Transferred Over 90 Days

- Based on data from 7/1/2021 - 12/31/2021
- Total dollars transferred over 90 days as a % of total dollars paid
- University average is 0.9%

R > 1.2%
 0.6% \leq **Y** \leq 1.2%
G < 0.6%

Credit Card: PCI Status

- Based on data from 7/1/2021 - 12/31/2021
- C = Compliant for all credit card merchants throughout FY 2022
- I = At least one merchant incomplete for more than one month during FY 2022, with activity
- E = Expired for at least one merchant, at least one month, during FY 2022
- N = Noncompliant for at least one merchant, at least one month, during FY 2022
- n/a = Not a credit card merchant

R = N
Y = I/E
G = C

University Overall

	FY 17	FY 18	FY 19	FY 20	FY 21	FYTD 22
P-Card: Underutilized P-Cards (#)	455	389	325	232	355	332
P-Card: Underutilized P-Cards (%)	8.2%	7.0%	5.8%	4.0%	7.3%	7.1%
P-Card: No Activity P-Cards (#)	116	95	134	132	651	446
P-Card: No Activity P-Cards (%)	2.1%	1.7%	2.4%	2.3%	13.3%	9.6%
Retro Pay: Dollars Transferred Over 90 Days (\$, in thousands)	\$45,121	\$39,191	\$49,497	\$42,225	\$74,103	\$20,536
Retro Pay: Dollars Transferred Over 90 Days (%)	1.2%	1.0%	1.2%	1.0%	1.7%	0.9%
Credit Card: PCI Status (# Units Compliant)	18	13	18	21	18	29
Credit Card: PCI Status (% Merchants Compliant)	78.5%	81.6%	83.5%	85.7%	80.5%	90.4%

FYTD 2022 - Q2 PCard Analysis
(01/01/2021 - 12/31/2021)

<u>Certifying Unit</u>	<u># of Open PCards</u>	<u># of PCards open for at least 6 months*</u>	<u># of Underutilized PCards**</u>	<u>Underutilized as % of Total</u>	<u># of PCards with No Activity***</u>	<u>PCards with No Activity as % of Total</u>
A. Taubman College of Arch. and Urban Plan.	51	40	2	5.0%	4	10.0%
Athletics	157	138	10	7.2%	6	4.3%
Audit Services	1	1		0.0%		0.0%
College of Engineering	378	351	8	2.3%	32	9.1%
College of Literature, Science & Arts	414	358	8	2.2%	43	12.0%
College of Pharmacy	20	19	1	5.3%	1	5.3%
Division of Public Safety & Security	17	15	2	13.3%		0.0%
Exec VP for Medical Affairs Shared Services	148	140	17	12.1%	24	17.1%
Executive Vice President for Academic Affairs	218	159	10	6.3%	14	8.8%
Facilities and Operations	33	33	2	6.1%	6	18.2%
Finance	21	19		0.0%	1	5.3%
Ford School of Public Policy	32	27		0.0%	5	18.5%
Institute for Social Research	124	113	2	1.8%	8	7.1%
Institute of Continuing Legal Education	17	17		0.0%		0.0%
Investments Office	17	13		0.0%		0.0%
Law School	92	84	2	2.4%	1	1.2%
Life Sciences Institute	39	35	1	2.9%	2	5.7%
Medical School	1126	1048	166	15.8%	69	6.6%
Michigan Health Corporation	1	1		0.0%		0.0%
Office of Student Publications	3	3		0.0%		0.0%
Rackham Graduate School	30	27		0.0%	2	7.4%
Ross School of Business	283	258	14	5.4%	26	10.1%
School for Environment and Sustainability	54	52		0.0%	8	15.4%
School of Dentistry	97	93		0.0%	3	3.2%
School of Education	68	62	4	6.5%	6	9.7%
School of Information	40	38	2	5.3%	3	7.9%
School of Kinesiology	26	25		0.0%	1	4.0%
School of Music, Theatre and Dance	80	60	6	10.0%	2	3.3%
School of Nursing	38	32	2	6.3%	3	9.4%
School of Public Health	160	148		0.0%	11	7.4%
School of Social Work	21	15		0.0%		0.0%
Shared Services Center	4	3		0.0%		0.0%
Stamps School of Art and Design	63	56	4	7.1%	5	8.9%
U-M Office of Research	62	57	2	3.5%	19	33.3%
University Human Resources	42	40	3	7.5%	4	10.0%
University Libraries	72	70	3	4.3%	17	24.3%
University of Michigan - Dearborn	208	189	6	3.2%	21	11.1%
University of Michigan - Flint	150	131		0.0%	16	12.2%
University of Michigan Health System	401	373	34	9.1%	38	10.2%
Vice President and General Counsel	9	9		0.0%	1	11.1%
Vice President and Secretary of the University	3	3	1	33.3%		0.0%
Vice President for Communications	33	32	4	12.5%	2	6.3%
Vice President for Development	103	95	12	12.6%	12	12.6%
Vice President for Government Relations	20	19		0.0%	2	10.5%
Vice President for Information Technology	22	20	1	5.0%	2	10.0%
Vice President for Student Life	171	147	3	2.0%	26	17.7%
Total:	5,169	4,668	332	7.1%	446	9.6%
FY 2021 Total	5054	4888	355	7.3%	651	13.3%
FY 2020 Total	5990	5732	232	4.0%	132	2.3%
FY 2019 Total	6086	5641	325	5.8%	134	2.4%
FY 2018 Total	5978	5574	389	7.0%	95	1.7%

FY 2021 PCard Data Excludes Suspended Pcards.

* Number of Open P-Cards as of December 31, 2021 that have been open for at least 6 months (i.e. opened before 07/01/2021).

** Underutilized P-Cards defined as: Open for at least 6 months (P-Card issued before 07/01/2021), credit limit greater than or equal to \$10,000 AND the maximum monthly spend is less than half of the credit limit but greater than \$0.

***P-Cards with No Activity defined as: Open for at least 6 months (07/01/2021) with no activity from 01/01/2021 to 12/31/2021, regardless of credit limit.

FYTD 2022 - Q2 Retro Pay Adjustments

Certifying Unit	Total Dollars Paid	Total Dollars Xfrd	Dollars Xfrd % of Total Paid	Total Dollars Xfrd ≥ 90 Days	Xfrd ≥ 90 days % of Total Paid
A. Taubman College of Arch. and Urban Plan.	\$7,208,603	\$116,045	1.6%	\$12,566	0.2%
Athletics	27,426,262	8,393	0.0%	2,426	0.0%
Audit Services	1,011,929		0.0%		0.0%
College of Engineering	121,510,467	12,008,435	9.9%	1,778,890	1.5%
College of Literature, Science & Arts	164,984,613	9,538,891	5.8%	1,347,011	0.8%
College of Pharmacy	9,807,819	656,311	6.7%	117,853	1.2%
Division of Public Safety & Security	12,927,601	21,226	0.2%	2,600	0.0%
Exec VP for Medical Affairs Shared Services	94,287,630	761,911	0.8%	134,302	0.1%
Executive Vice President for Academic Affairs	33,111,673	919,758	2.8%	386,422	1.2%
Facilities and Operations	58,260,773	163,431	0.3%	77,223	0.1%
Finance	14,317,708	38,418	0.3%	11,277	0.1%
Ford School of Public Policy	7,419,315	880,205	11.9%	97,518	1.3%
Institute for Social Research	34,747,202	2,412,349	6.9%	72,337	0.2%
Institute of Continuing Legal Education	1,713,694		0.0%		0.0%
Investments Office	8,869,007		0.0%		0.0%
Law School	18,783,128	989,750	5.3%	22,739	0.1%
Life Sciences Institute	8,019,618	868,412	10.8%	150,161	1.9%
Medical School	548,780,262	42,273,850	7.7%	10,715,369	2.0%
Michigan Health Corporation	141,777		0.0%		0.0%
Office of Student Publications	189,318	-11	0.0%		0.0%
Rackham Graduate School	6,062,001	131,007	2.2%	26,026	0.4%
Ross School of Business	45,351,778	4,749,358	10.5%	244,199	0.5%
School for Environment and Sustainability	10,890,045	727,154	6.7%	28,479	0.3%
School of Dentistry	20,976,811	1,724,935	8.2%	413,073	2.0%
School of Education	10,412,750	1,239,887	11.9%	234,787	2.3%
School of Information	12,536,593	547,675	4.4%	134,693	1.1%
School of Kinesiology	6,265,349	284,482	4.5%		0.0%
School of Music, Theatre and Dance	13,826,446	96,113	0.7%	53,889	0.4%
School of Nursing	12,135,869	894,725	7.4%	142,451	1.2%
School of Public Health	34,964,004	6,561,136	18.8%	723,562	2.1%
School of Social Work	10,028,468	1,008,080	10.1%	177,852	1.8%
Shared Services Center	6,825,574	336,378	4.9%	219,464	3.2%
Stamps School of Art and Design	5,284,831	6,940	0.1%	143	0.0%
U-M Office of Research	13,709,606	1,731,339	12.6%	115,215	0.8%
University Human Resources	15,841,833	11,986	0.1%		0.0%
University Libraries	15,271,217	467,194	3.1%	66,719	0.4%
University of Michigan - Dearborn	41,765,796	2,871,499	6.9%	1,283,695	3.1%
University of Michigan - Flint	32,787,504	1,035,125	3.2%	197,199	0.6%
University of Michigan Health System	809,190,312	8,004,822	1.0%	1,480,500	0.2%
Vice President and General Counsel	2,710,670		0.0%		0.0%
Vice President and Secretary of the University	394,772		0.0%		0.0%
Vice President for Communications	6,341,634	92,156	1.5%	9,400	0.1%
Vice President for Development	9,007,620	3,899	0.0%		0.0%
Vice President for Government Relations	1,658,184	199,257	12.0%	11,422	0.7%
Vice President for Information Technology	29,890,768	829,121	2.8%	10,161	0.0%
Vice President for Student Life	42,000,673	329,762	0.8%	33,947	0.1%
Total	\$2,389,649,506	\$105,541,402	4.4%	\$ 20,535,567	0.9%
FY 2021 Total	\$4,362,760,131	\$215,302,403	4.9%	\$74,102,800	1.7%
FY 2020 Total	\$4,386,086,795	\$188,734,543	4.3%	\$42,224,650	1.0%
FY 2019 Total	\$4,192,488,857	\$189,170,412	4.5%	\$49,496,719	1.2%
FY 2018 Total	\$3,996,116,144	\$172,957,635	4.3%	\$39,190,719	1.0%

FY 2021 and FYTD 2022 - Q2 PCI Status Summary

Certifying Unit	FYTD 2022				
	FY 2021	July 2021 through December 2021			
	Overall Status	Overall Status	Total Merchants	Total Merchants Compliant	% Merchants Compliant
A. Taubman College of Arch. and Urban Plan.	I	C	3	3	100.0%
Athletics	E	E	12	11	91.7%
Audit Services	n/a	n/a	n/a	n/a	n/a
College of Engineering	E/I	E	10	9	90.0%
College of Literature, Science & Arts	E/I	E/I *	25	23	92.0%
College of Pharmacy	C	C	1	1	100.0%
Division of Public Safety & Security	E	C	1	1	100.0%
Exec VP for Medical Affairs Shared Services	I	C	9	9	100.0%
Executive Vice President for Academic Affairs	C	C	16	16	100.0%
Facilities and Operations	E	C	6	6	100.0%
Finance	I	C	13	13	100.0%
Ford School of Public Policy	n/a	n/a	n/a	n/a	n/a
Institute for Social Research	I	E	4	3	75.0%
Institute of Continuing Legal Education	C	C	1	1	100.0%
Investments Office	n/a	n/a	n/a	n/a	n/a
Law School	C	C	9	9	100.0%
Life Sciences Institute	I	C	1	1	100.0%
Medical School	E/I	E *	27	23	85.2%
Michigan Health Corporation	n/a	n/a	n/a	n/a	n/a
Office of Student Publications	C	C	3	3	100.0%
Rackham Graduate School	E	C	3	3	100.0%
Ross School of Business	C	C	7	7	100.0%
School for Environment and Sustainability	C	C	5	5	100.0%
School of Dentistry	E/I	I	34	33	97.1%
School of Education	C	C	5	5	100.0%
School of Information	C	C	3	3	100.0%
School of Kinesiology	C	C	3	3	100.0%
School of Music, Theatre and Dance	C	C	12	12	100.0%
School of Nursing	C	C	2	2	100.0%
School of Public Health	E	C	6	6	100.0%
School of Social Work	C	C	1	1	100.0%
Shared Services Center	C	C	2	2	100.0%
Stamps School of Art and Design	n/a	n/a	n/a	n/a	n/a
U-M Office of Research	C	C	1	1	100.0%
University Human Resources	C	C	3	3	100.0%
University Libraries	E	E	10	9	90.0%
University of Michigan - Dearborn	E	E	14	10	71.4%
University of Michigan - Flint	I	C	12	12	100.0%
University of Michigan Health System	E/I	N/E/I *	80	66	82.5%
Vice President and General Counsel	n/a	n/a	n/a	n/a	n/a
Vice President and Secretary of the University	n/a	n/a	n/a	n/a	n/a
Vice President for Communications	E	C	4	4	100.0%
Vice President for Development	C	C	9	9	100.0%
Vice President for Government Relations	C	C	1	1	100.0%
Vice President for Information Technology	I	C	3	3	100.0%
Vice President for Student Life	N/I	I *	75	62	82.7%
Total	18 C	29 C	436	394	90.4%

C = Compliant for all merchants and all months for July 2021 through December 2021

I = At least one merchant incomplete for more than one month during July 2021 through December 2021

E = Expired for at least one merchant, at least one month, during July 2021 through December 2021

N = Noncompliant for at least one merchant, at least one month, during July 2021 through December 2021

n/a = Not a credit card merchant

*Reflects status as of December 2021